

**Attachment 1**  
**Additions & Revisions to the Global Principles**

**Table 1**  
**Principle Amendments**

Market	Identifier	Topic	Principle Amendment
Domestic	B.2.9	CEO Succession Plan	The board of directors should proactively lead and be accountable for the development, implementation, and continual review of a CEO succession plan. Minimum characteristics to be encompassed in the CEO succession planning process are listed.
Domestic	B.3.3a	Executive Equity Ownership	Equity ownership should be required through the attainment and continuous ownership of a significant equity investment in the company. Executive stock ownership and holding requirements should be disclosed to shareowners on an annual basis.
Emerging	D.1	Sustainable Value Creation	Disclosure reporting guidelines include company activities being undertaken to protect shareowner rights and investment capital within its local emerging market.

**Table 2**  
**Recommended New Principles**

Market	Identifier	Topic	New Principle
Domestic	B.1.11	Board Resources	The board should have access to adequate resources to provide independent counsel, advice, or other tools that allow the board to effectively perform its duties.
Domestic	B.2.10	Director Succession Plan	The board of directors should proactively lead and be accountable for the development, implementation, and continual review of a director succession plan. Minimum characteristics will be encompassed in the director succession planning process.
Domestic	B.3.7b	Director Equity Ownership	Director equity ownership should be required through attainment and continuous ownership of an equity investment in the company. Director stock ownership and holding requirements should be disclosed to shareowners on an annual basis.
Domestic	B.4.3	Auditor Independence	The audit committee should assess the independence of the external auditing firm on an annual basis. Minimum criteria should be disclosed in writing by the external auditor prior to acceptance of an auditing relationship.
Domestic	B.4.4	Assertion of Internal Financial Controls	The audit committee should require the auditor's opinion to include an opinion that includes commentary on any management assertion that the system of internal financial controls is operating effectively and efficiently, that assets are safeguarded, and that financial information is reliable as of a specific date, based on a specific framework of internal controls.
Domestic	B.4.5	Audit Committee Oversight	To ensure the integrity of audited financial statements, the corporation's interaction with the external auditor should be overseen by the audit committee.
Domestic	B.4.6	Audit Committee Expertise	Audit committee financial expertise at a minimum should include skill-sets as outlined by Section 229-407(d)(5)(i) of Regulation S-K and the Exchange listing requirements. Boards should consider the effectiveness of the audit committee and designated financial expert(s) in its annual assessment.
Domestic	B.4.7	Auditor Liability	To strengthen objective audit of financial reporting, audit committees should ensure that contracts with the auditor do not contain specific limits to the auditor's liability.
Domestic	B.4.8	Auditor Selection	Audit committees should promote expanding the pool of auditors considered for the annual audit to help improve market competition and thereby minimize the concentration of only a small number of audit firms.
Domestic	B.4.9	Auditor Rotation	Audit committees should promote auditor rotation every 5 – 7 years to ensure a fresh perspective and a review of the financial reporting framework.
Emerging	D.2	Eliminating Human Rights Violations	Adopt maximum practices toward elimination of human rights violations. Adherence to a formal set of principles, such as the Global Sullivan Principles, or the human rights and labor standards principles exemplified by the United Nations Global Compact, is recommended.